

FINANCIAL DATA MATCH SPECIFICATIONS

(from the federal Office of Child Support Enforcement – revised 4/30/98)

This section of the booklet establishes the specifications to be used to conduct the data match. Please note that these specifications are subject to clearance by the Federal Office of Management and Budget. Changes to the specifications may occur as a result of this clearance process.

All financial institutions must use these specifications for the data matching that will begin in the first quarter of 1999. For a general explanation of the institutions and financial assets subject to data match reporting, please refer to page 1 of this booklet.

Magnetic Media Specifications

California will conduct its data matching via electronic data exchange. FTB prefers to exchange data on IBM 3480 or 3490 cartridges; however, FTB will also accept tape reels, 3 ½" diskettes and 5 ¼" diskettes.

The following specifications are similar to the 1997 financial industry standards used to report tax data on Form 1099. The general specifications for these media (parity, density, etc.) can be found in IRS Publication 1220 (Rev. 7-97), *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or on Magnetic Media*.

The specifications listed on the succeeding pages apply to the following files and tapes:

Account Tapes. Files submitted to FTB under Method 1, the All Accounts Method.

Account Update Files. Files submitted to FTB reporting new, changed or recently closed accounts; these files supplement or update information previously filed under Method 1, the All Accounts Method.

Inquiry File. Files sent by FTB to financial institutions electing to report under Method 2, the Matched Accounts Method. These files contain a list of child support debtors that the institution matches against its records.

Match Tapes. Files submitted to FTB listing accounts matched under Method 2, where FTB has supplied the institution with an Inquiry File.

All Magnetic Media files submitted to FTB under FIDM will contain only three types of records, similar in character to those on 1099 files.

"A"	Financial Institution Record
"B"	Account Owner Record
"T"	Total Record

These records are defined later in this publication. As noted earlier, many of the record layouts and field definitions match the standards used by the IRS in its Publication 1220 (Rev. 7-97) for 1099INT/DIV reporting, thus allowing institutions to copy and modify their 1997 Form 1099 programs. All fields are required except those indicated as "optional" in the Comments/Format column. These record layouts should be used for all accounts that the financial institution is required to report under FIDM.

In consideration of Year 2000 concerns, these specifications follow the format of the Federal Information Processing Standard (FIPS) Publication 4-1, *Representation for Calendar Date and Ordinal Date for Information Exchange*, issued by the National Institute of Standards and Technology, as well as the latest Year 2000 Reporting Standards of the U.S. Treasury Department. Publication 4-1 may be obtained from the Federal Department of Commerce, National Institute of Standards and Technology, Computer Systems Laboratory, Gaithersburg, MD 20899.

“A” Record: Financial Institution Information

All filers, regardless of the reporting method chosen, will use the “A” record. The “B” record layouts for Method 1 and Method 2 filers follow this section.

“A” Record	Size	Description	Comments/Format
001	1	Record Type	Constant “A”
002—003	2	Blanks	
004—006	3	Tape Reel Seq. Number	As in IRS Publication 1220 Rev. 7-97 (Optional)
007—015	9	Institution FEIN	Federal Employer Identification Number
016—019	4	Institution Name Control	As in IRS Publication 1220 Rev. 7-97 (Optional)
020—025	6	Year and Month	CCYYMM. For Method 1, the date the file is created. For Method 2, enter the date from positions 002-007 of the “D” Record from the Inquiry File.
026—031	6	Blanks	
032	1	Test/Corr. Indicator	As in IRS Publication 1220 Rev. 7-97 (Optional)
033	1	Service Bureau Indicator	As in IRS Publication 1220 Rev. 7-97 (Optional)
034—041	8	Blanks	As in IRS Publication 1220 Rev. 7-97 (Optional)
042—043	2	Mag. Tape Indicator	As in IRS Publication 1220 Rev. 7-97 (Optional)
044—048	5	Blanks	
049	1	Foreign Corporation Indicator	As in IRS Publication 1220 Rev. 7-97 (Optional)
050—089	40	Institution Name	Institution name for levy service
090—129	40	Second Institution Name (or Transfer Agent)	As in IRS Publication 1220 Rev. 7-97 (Optional)
130	1	Transfer Agent Indicator	As in IRS Publication 1220 Rev. 7-97 (Optional)
131—170	40	Institution Street Address	Address to which a levy should be mailed
171—199	29	Institution City	Address to which a levy should be mailed
200—201	2	Institution State	Address to which a levy should be mailed
202—210	9	Institution Zip Code	Address to which a levy should be mailed
211—219	9	Reporting Agent/Transmitter FEIN	Federal Employer Identification Number
220—290	71	Reporting Agent/Transmitter Name	
291—330	40	Transmitter Street Address	
331—359	29	Transmitter City	
360-361	2	Transmitter State	
362-370	9	Transmitter Zip Code	
371	1	Data Match File Indicator	
372—420	49	Blanks	

“A” Position	Size	Description
020—025	6	Year and Month

For Method 1, enter the year (in century format) and the month the file is generated. For Method 2, enter in century format the date the Inquiry File was generated from the “D” Record. For example, April 1998 would be entered as: “199804”

050—089	40	Institution Name
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Enter the name of the institution whose Federal Employer Identification Number (FEIN) appears in positions 007—015 of this “A” Record. Enter the name to be used by FTB for proper levy processing. This is especially important for mutual funds.

131—170	4	Institution Street Address (Address for Levy Service)
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The institution street address may be different from the one entered in these positions for Internal Revenue Service 1099 reporting, particularly for larger institutions. Please verify and enter the address that is authorized to receive an FTB levy sent to your institution.

211—219	9	Reporting Agent/Transmitter FEIN
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This field must contain the valid Federal Employer Identification Number (FEIN) assigned to the reporting agent/transmitter filing the report under both Method 1 and Method 2. For Method 2 filers, this FEIN would belong to the agent designated to receive the Data Match Inquiry Tape on an institution’s behalf.

The FEIN must be the same as the one entered on the State Magnetic Media Transmitter Report. Do not enter hyphens or alpha characters. If the institution FEIN (positions 007—015) and the reporting agent/transmitter FEIN are the same, enter blanks.

220-290	71	Reporting Agent/Transmitter Name
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This information is not required if the institution name (positions 050—089) and reporting agent/transmitter name are the same.

371	1	Data Match File Indicator
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M = The file submitted is a match tape (M) if: the institution has elected Method 2, has matched its accounts to a State Inquiry File and is remitting a list of those accounts owned by persons on that Inquiry File.

A = The file submitted is an account tape (A) if: the institution has elected Method 1 and is submitting a list of ALL open accounts quarterly for FTB to use in its internal data matching system.

U = The file submitted is a quarterly Account Update File (U) if: an institution has elected Method 1 and is submitting a quarterly tape identifying only those accounts opened and closed in the prior quarter. (Please note that this indicator is only valid for quarters 2, 3 and 4; quarter 1 must contain all open accounts.)

372—420	49	Blanks
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Method 1 filers should continue to the next section, the *Method 1 “B” Record*.
Method 2 filers should skip to the section entitled *Method 2, The Matched Accounts Method*.

Method 1, The All Accounts Method – Method 1 “B” Record

This record layout is for filers electing Method 1, the All Accounts Method of reporting data match information.

“B” Record	Size	Description	Comments/Format
001	1	Record Type	Constant “B”
002-007	6	Year and Month	CCYYMM from “A” Record position 020-025
008-011	4	Payee Last Name Control	First 4 letters or non-blank characters
012-014	3	Blanks	
015-023	9	Payee SSN	(Required)
024-043	20	Payee's Account Number	(Required)
044-060	17	Blanks	
061-160	100	Account Full Legal Title	(Optional)
161	1	Foreign Country Indicator	“1” = foreign, “0” = not foreign (Optional)
162-201	40	1st Payee Name	As in IRS Publication 1220 Rev. 7-97
202-241	40	2nd Payee Name	As in IRS Publication 1220 Rev. 7-97
242-281	40	1st Payee Street Address	As in IRS Publication 1220 Rev. 7-97
282-310	29	1st Payee City	As in IRS Publication 1220 Rev. 7-97
311-312	2	1st Payee State	As in IRS Publication 1220 Rev. 7-97
313-321	9	1st Payee Zip Code	As in IRS Publication 1220 Rev. 7-97
322-350	29	Blanks	
351-357	7	Account Balance	Numeric, whole dollars, sign trailing. Zeroes are required if position 361 = 0
358	1	Blank	
359	1	Trust Fund Indicator	Possible values: 0 = Not a trust account 1 = UTMA/UGMA account 2 = IOLTA account 3 = Mortgage escrow account 4 = Security deposits (incl. Real Estate) 5 = Other trust/escrow 6 = Information not available
360	1	Blank	
361	1	Account Balance Indicator	Possible values: 0 = Not provided 1 = Average balance (whether daily, monthly, etc.) 2 = Current balance
362	1	Account Update File Indicator	Account Update Files only. Possible values: 0 = delete (closed account) 1 = add (new account since last match) 2 = change (either name/address change)
363-370	8	Date of Birth	CCYYMMDD <u>Default: blanks if not available</u>
371-380	10	Blanks	
381-382	2	Account Type	00 = Not Applicable 01 = Savings Account 04 = Checking/Demand Deposit Account 05 = Term Deposit Certificate 11 = Money Market Account 12 = IRA/KEOGH 14 = ERISA Plan Account 16 = Cash Balances 17 = Compound Account 18 = Other
383-410	26	Blanks	
411-419	9	2nd Payee SSN	
420	1	Blank	

"B" Position	Size	Description
002-007	6	Month and Year
Enter the year (century format) and month the file is generated. For example, April 1998 would be entered as: "199804."		
015-023	9	Payee SSN
Enter the Social Security number of the primary owner of the account.		
061-160	100	Account Full Legal Title (Optional)
Report the full account title of the account reported. Some institutions may find it helpful to report trust accounts, or other titles (i.e., Law office of ...)		
162-201	40	1st Payee Name
Be sure to enter both the first and last name of the primary owner of the account.		
202-241	40	2nd Payee Name
Enter the first and last name of the secondary owner of the account.		
242-321	80	1st Payee Name Address, City, State, Zip Code
Enter the address of the person whose SSN has been entered in positions 015-023. If this address does not exist, enter the address of the second account owner.		
322-350	29	Blanks
351-357	7	Account Balance
The account balance is necessary to prevent financial institutions from receiving FTB levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). For brokerage firms reporting margin accounts, the balance or value is the accountholder's equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances of 9,999,999 or greater, enter 9,999,999.		
359	1	Trust Fund Indicator
The Trust Fund Indicator is necessary for effective FTB levy service. Enter a single digit (0—6) to indicate whether the account registration shows it as a trust or escrow account. For closed accounts, a zero may be entered but not a blank.		
<div> <div>0 = Not a Trust Account or Closed Account</div> <div>1 = UTMA/UGMA Account</div> <div>2 = IOLTA Account</div> <div>3 = Mortgage Escrow Account</div> <div>4 = Security Deposits (incl. Real Estate)</div> <div>5 = Other Trust/Escrow</div> <div>6 = Information Not Available</div> </div>		
361	1	Account Balance Indicator
Enter "0" if the account balance to be entered in positions 351-357 has not been provided. Enter "1" if an average balance is reported. Enter "2" if a current balance (as of the day the report is created) is provided.		
362	1	Account Update File Indicator
For Account Update files only. Those filing Account Tapes will leave this blank. Enter "0" if this is a new account, opened since the last report filed by the financial institution. Enter "1" if this account has been closed. Enter "2" if there is revised account information from the last report filed by the financial institution (changes in address, ownership, etc.).		

B" Position	Size	Description
363-370	8	Date of Birth
Report the date of birth of the account owner in CCYYMMDD format (i.e., August 1, 1970 = 19700801). If the date of birth is not available, enter blanks.		
371-380	10	Blanks
381-382	2	Account Type
Enter two digits for the code that identifies the type of account. If an IRA or ERISA plan contains any of the others, identify the account only as an IRA or ERISA Plan. A compound account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc.		
00 = Not Applicable 12 = IRA/Keogh Account 01 = Savings Account 14 = ERISA Plan Accounts 04 = Checking/Demand Deposit Acct. 16 = Cash Balances 05 = Term Deposit Certificate 17 = Compound Account 11 = Money Market Account 18 = Other		
411-419	9	2nd payee SSN
Enter the SSN of the second owner of the account.		

Method 1 Totals Record

"T" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "T"
002-010	9	Total Number of Accounts Reported	Numeric, sign trailing
011-019	9	Number of Closed Accounts Reported	Account Update Files Only Numeric, sign trailing
020-028	9	Constant zero	Numeric, sign trailing
029-037	9	Number of Trust Accounts Reported (All Types)	Numeric, sign trailing
038-046	9	Number of New Accounts Reported	Account Update Files Only Numeric, sign trailing
047-055	9	Blanks	
056-064	9	Number of Address/Owner Changes Reported	Account Update Files Only Numeric, sign trailing
065-073	9	Blanks	
074-082	9	Constant zero	Numeric, sign trailing
083-091	9	Total Dollar Amount Reported	Numeric, sign trailing
092-100	9	Total Number of IRAs Reported	Numeric, sign trailing
101-420	320	Filler	

Method 2, The Matched Accounts Method

The Inquiry File: Specifications for files to be given to financial institutions for data matching

Financial institutions (or their reporting agents) electing to perform the matching under Method 2, the Matched Accounts Method, will receive from FTB a magnetic media "Inquiry File" containing a list of persons to be matched.

Files submitted by FTB to institutions for matching purposes must be matched against all open accounts maintained by the institution and all account owners, including secondary owners. Note that institutions must match this file against accounts not normally considered for 1099 Reporting, including non-interest bearing accounts and accounts earning less than \$10.00 in interest or dividends.

FTB will use IBM 3480 tape cartridges or standard ½" reels to send files.

Inquiry Files will contain only 3 kinds of records:

- "D" A record identifying the year and month the file was created by FTB.
- "I" The basic inquiry record, identifying the person to be matched.
- "T" The total record showing the number of inquiry records on this file.

All records will have a length of 99 characters and be blocked in groups of 100 records. These records are further defined below:

"D" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "D"
002-007	6	Year and Month File Generated	CCYYMM
008	1	Data Match File Indicator	Constant "M"
009-099	91	Blanks	

"I" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "I"
002-010	9	Inquiry Social Security Number	
011-020	10	State Pass-Back Information	
021-040	20	Inquiry Last Name	
041-056	16	Inquiry First Name	
057-071	15	Case Pass-Back Information	
072-076	5	FIPS Code Pass-Back Information	
077-099	23	Additional State Pass-Back Information	

"I" Position	Size	Description
002-010	9	Inquiry Social Security Number (SSN)

This field contains the SSN of the person to be matched. A match is to be reported by the financial institution any time an account with the SSN indicated on the Inquiry File is found. It is possible that a single SSN will appear more than once on the inquiry tape. These multiple entries will be differentiated by entries in the Case Pass-Back Information (057-071). If a match is found, matches should be reported for each account with each SSN and Case Pass-Back Information.

011-020	10	State Pass-Back Information
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This field is a 10-digit alphanumeric entry (may be blank) which has significance to FTB in its administration of the Data Match System. This information must be passed back to FTB if a match is found. (If this field is blank, a blank is passed back.)

021-040	20	Inquiry Last Name.
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This alphanumeric field is left-justified and filled with blanks. If the name to be recorded in this field exceeds 20 characters, it is continued in positions 041-056. Matches identified by a corresponding SSN should be reported by the financial institution even if the name does not match the inquiry record.

041-056	16	Inquiry First Name.
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Left-justified and filled with blanks.

057-071	15	Case Pass-Back Information
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This 18-digit alphanumeric field (may be blank) has significance to FTB for its child support case administration. This field must be passed back to FTB if a match is found. (If the ID Suffix is a blank, a blank is passed back.)

072-076	5	FIPS Code Pass-Back Information
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This field is a 5-digit alphanumeric field that contains the FIPS code of the state that is inquiring about the SSN. This information must be passed back to the state if a match is found. Financial institutions will use this code to determine which state will receive the account information for the match.

"T" Record	Size	Description	Comment/Format
001	1	Record Type	Constant "T"
002-011	10	Number of Inquiry Records on this file	Numeric, sign trailing
012-099	88	Blanks	

The Inquiry File contains highly confidential data. Therefore, all Method 2 filers are to return the Inquiry File with their Data Match File.

The Match File: Specifications for files to be given to FTB by financial institutions

Method 2 "A" Record

"A" Record	Size	Description	Comments/Format
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The Matched Accounts "A" record is nearly identical to the "A" record found on page 9. Please refer to it for filing instructions. **Note: the character "M" (Match Tape) must be entered in position 371.**

Method 2 "B" Record

After matching an Inquiry SSN to an account, the financial institution reports account information on the following "B" Record. Be sure to read the note regarding primary and secondary SSN reporting at the end of the record description.

"B" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "B"
002-007	6	Year and Month	CCYYMM Inquiry File data (passed back from "A" Record, positions 020-025)
008-011	4	Payee Last Name Control	First four characters of last name
012-014	3	Blanks	
015-023	9	Matched SSN	
024-043	20	Payee's Account Number	
044-059	17	Blanks	
061-160	100	Account Full Legal Title	(Optional)
161	1	Foreign Country Indicator	"1" = Foreign, "0" = Local
162-201	40	Matched Name	As in IRS Publication 1220 Rev. 7-97
202-241	40	2nd Payee Name	As in IRS Publication 1220 Rev. 7-97
242-281	40	Matched Name Street Address	As in IRS Publication 1220 Rev. 7-97
282-310	29	Matched Name City	As in IRS Publication 1220 Rev. 7-97
311-312	2	Matched Name State	As in IRS Publication 1220 Rev. 7-97
313-321	9	Matched Name Zip Code	As in IRS Publication 1220 Rev. 7-97
322-326	5	FIPS Code Pass-Back Information	FIPS Code Pass-Back Info from "I" Record, positions 072-076
327-349	23	Additional State Pass-Back Info.	Passback from "I" Record, positions 077-099
350	1	Blank	
351-357	7	Account Balance	Numeric, whole dollars, sign trailing. Zeroes are required if position 361 = 0.
358	1	Match Flag	Comparison of SSN and first four characters of last name. Possible values: 0 = unwilling/unable to complete comparison 1 = did comparison & name/SSN matched 2 = did comparison & name did not match
359	1	Trust Fund Indicator	Possible values: 0 = Not a trust account 1 = UTMA/UGMA account 2 = IOLTA account 3 = Mortgage escrow account 4 = Security deposits (incl. Real Estate) 5 = Other trust/escrow 6 = Information not available
360	1	Blank	
361	1	Account Balance Indicator	Possible values: 0 = not provided 1 = average balance (whether daily, monthly, etc.) 2 = current balance

362	1	Blank	
363-370	8	Date of Birth	CCYYMMDD <u>Default: blanks if not available</u>
371-380	10	State Pass-Back Information	
381-382	2	Account Type	00 = Not applicable 01 = Savings account 04 = Checking/demand deposit account 05 = Term deposit certificate 11 = Money market account 12 = IRA/KEOGH 14 = ERISA Plan Account 16 = Cash Balances 17 = Compound Account 18 = Other
383-397	15	Case Pass-Back	Case Pass-Back Information from "I" Record, positions 057-071
398-400	3	Blanks	
401	1	Payee Indicator	Possible values: 0 = if match is primary and sole account holder 1 = if match is secondary holder 2 = if match is primary, but not sole account holder
402-410	9	Primary SSN	
411-419	9	2nd Payee SSN	
420	1	Blank	

"B" Position	Size	Description	
002-007	6	Year and Month	
Enter the year (century format) and month the file is generated. For example, April 1998 should be entered as "199804."			
015-023	9	Matched SSN	
Enter the Social Security number matched from the State Inquiry File. <i>(See note for Method 2 filers regarding primary and secondary SSN matching on page 20.)</i>			
061-160	100	Account Full Legal Title (Optional)	
Report the full account title of the account matched. Some institutions may find it helpful to report trust accounts, or other titles (i.e. Law office of ...)			
162-201	40	Matched Name	
Enter the name matched from the State Inquiry File. Be sure to enter both the first and last name. <i>(If no match, see How to Report No Matches Found on page 21.)</i>			
202-241	40	2nd Payee Name	
Method 2 filers, after matching an account to the name entered in positions 162—201, enter the name of any other owner of the account. If the secondary owner has been entered in position 162—201, enter the primary owner name. If none exists, leave blank. <i>(See note for Method 2 filers regarding primary and secondary SSN matching on page 20.)</i>			
242-321	80	Matched Name Address, City, State, Zip Code.	
Enter the address of the matched name whose SSN has been entered in positions 015—023. If this address does not exist, enter the address of the second account owner.			

322-326	5	FIPS Code Pass-Back Information
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The FIPS Code Pass-Back Information field supplied by FTB on the Inquiry File (positions 072-076 of the "I" record) for matching purposes must be returned along with the account information. If the FTB file includes multiple records matching the account, submit the account information once for each time the individual appears on the State Inquiry File.

327-349	23	Additional State Pass-Back Information
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The Additional State Pass-Back Information field supplied by FTB on the Inquiry File (positions 077-099 of the "I" record) for matching purposes must be returned along with the account information. If the FTB file includes multiple records matching the account, submit the account information once for each time the individual appears on the FTB file.

351-357	7	Account Balance
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The account balance is necessary to prevent financial institutions from receiving FTB levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). For brokerage firms reporting margin accounts, the balance or value is the accountholder's equity position or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances of 9,999,999 or greater, enter 9,999,999.

358	1	Match Flag
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All SSN matches identified by a corresponding SSN should be reported by the institution. An additional comparison of the matched last name to the last name on the Inquiry File may prevent the financial institution from receiving incorrect levies.

Enter "0" if the institution is unable to match the last name.

Enter "1" if the first four letters of the matched last name and that of the Inquiry File last name are the same.

Enter "2" if the first four letters of the matched last name and that of the Inquiry File last name are **not** the same.

359	1	Trust Fund Indicator
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Enter a single digit (0—6) to indicate whether the account registration shows it as a trust or escrow account. Enter a zero (0) if the account is not registered as a trust or escrow. For closed accounts, a zero may be entered but not a blank.

0 = Not a Trust Account

1 = UTMA/UGMA Account

2 = IOLTA Account

3 = Mortgage Escrow Account

4 = Security Deposits (incl. Real Estate)

5 = Other Trust/Escrow

6 = Information Not Available

360	1	Blank
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361	1	Account Balance Indicator
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Enter "0" if the account balance to be entered in positions 351-357 has not been provided.

Enter "1" if an average balance is reported.

Enter "2" if a current balance (as of the day the report is created) is provided.

363-370	8	Date of Birth
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Report the date of birth of the matched account owner, if known, in CCYYMMDD format (i.e., August 1, 1970 = 19700801). Otherwise, enter zeros (0).

371-380	10	State Pass-Back Field
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The State Pass-Back field supplied on the Inquiry File (positions 011-020 of the "I" record) must be returned along with the account information. If the FTB file includes multiple records matching the account, submit the account information once for each time the individual appears on FTB's file.

381-382	2	Account Type
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Enter two digits for the code that identifies the type of account. If an IRA or ERISA Plan contains any of the others, identify the account only as an IRA or ERISA Plan. A compound account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc.

00 = Not Applicable	12 = IRA/Keogh Account
01 = Savings Account	14 = ERISA Plan Accounts
04 = Checking/Demand Deposit Account	16 = Cash Balances
05 = Term Deposit Certificate	18 = Compound Account
11 = Money Market Account	20 = Other

383-397	15	Case Pass-Back Information
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The Case Pass-Back field supplied by FTB on the Inquiry File (positions 057-071 of the "I" record) must be returned along with the account information. If the FTB file includes multiple records matching the account, submit the account information once for each time that the individual SSN appears on the FTB file.

401	1	Payee Indicator
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Enter "0" if the matched account owner is the sole owner of the account.
Enter "1" if a match is generated against a secondary owner's SSN.
Enter "2" if the matched account is to the primary owner, and there are secondary owners to the same account.

402-410	9	Primary SSN
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If the SSN matched to an account is a secondary owner (and a "1" has been entered in position 401), enter the account's primary-owner SSN. *(See note for Method 2 filers regarding primary and secondary SSN matching on page 20.)*

411-419	9	2nd Payee SSN
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Enter the SSN of the second owner of the account *(See note for Method 2 filers regarding primary and secondary SSN matching on page 20.)*

Note for Method 2 filers regarding primary and secondary SSN matching.

Generally, if there are multiple owners of an account, the primary owner is the SSN designated for tax reporting. A secondary owner would be any other accountholder. The following are instructions to define the primary and secondary owner reporting. All other fields not specified below are to be filled as instructed in the "B" Record layout above.

If an SSN matched from the State Inquiry File is found to be the **Primary Owner** of an account, follow these instructions:

- the Matched SSN should be entered in the Matched SSN field in positions 015—023.
- the Matched Name should be entered in the Matched Name field in positions 162—201.
- the Secondary Owner's name should be entered in the 2nd Payee Name field in positions 202—241.
- if the account owner is the sole owner of the account, enter "0" in the Payee Indicator field in position 401; enter "2" in position 401 if more than one owner exists.
- the Secondary Owner's SSN should be entered in the 2nd Payee SSN in positions 411—419.
- all other fields should be filled as instructed in the "B" Record layout.

If an SSN from the State Inquiry File is found to be a **Secondary Owner** of an account, follow these instructions:

- the Matched SSN should be entered in the Matched SSN field in positions 015—023.
- the Matched Name should be entered in the Matched Name field in positions 162—201.
- the Primary Owner's name should be entered in the 2nd Payee Name field in positions 202—241.
- a "1" should be entered in the Payee Indicator field in position 401.
- the Primary Owner's SSN should be entered in the Primary SSN field in positions 402—410.
- all other fields should be filled as instructed in the "B" Record layout.

"T" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "T"
002-010	9	Total Number of Accounts Reported	Numeric, sign trailing
011-019	9	Constant zero	Numeric, sign trailing
020-028	9	Number of Accounts with Match Flags	Numeric, sign trailing
029-037	9	Number of Trust Accounts Reported (All Types)	Numeric, sign trailing
038-046	9	Constant zero	Numeric, sign trailing
047-055	9	Blanks	
056-064	9	Constant zero	Numeric, sign trailing
065-073	9	Blanks	
074-082	9	Total Number of Accounts Compared Against State File	Numeric, sign trailing
083-091	9	Total Dollar Amount Reported	Numeric, sign trailing
092-100	9	Total Number of IRAs Reported	Numeric, sign trailing
101-420	320	Blanks	

"T" Position	Size	Description
002-010	9	Total Number of Accounts Reported
Enter the total number of accounts matched to the SSNs on the Inquiry File.		
020-028	9	Number of Accounts with Match Flags
Enter the total number of matches identified by SSN and the first four letters of the last name which are reported by the institution (where "B" record position 358 = 1). This comparison of the matched last name to the last name on the Inquiry File may prevent financial institutions from receiving incorrect levies.		

How to Report No Matches Found

Institutions filing under Method 2 may have no matches to report after comparing their accounts against the State Inquiry File. Institutions that process data matches in-house and reporting agents each have separate directions for no matches.

Financial institutions:

A financial institution that files a Method 2 report for itself and finds no matches after comparing its accounts to the Inquiry File may file a No Match Report by entering "No Matches" on a completed transmittal report. Include the total number of accounts compared against the Inquiry File.

Reporting agents:

The following instructions are for a reporting agent filing reports for more than one institution:

- a) If the agent finds **no matches for any institution**, it may file a report by entering "No Matches" on a completed Magnetic Media Transmitter Report. Attach a list containing every institution name, Federal Employer Identification Number (FEIN) and the total number of accounts compared against the Inquiry File for each.
- b) Agents **reporting both matches and no matches** must include a complete "A" and "T" record on the match tape for every institution compared against the Inquiry File. Do not omit those institutions with no matches; enter zeroes in the appropriate positions on the "T" record. An institution that has been omitted may be in violation of data match filing requirements.

Common data match errors

FTB requires filers to verify the content of their data match files to ensure the accuracy of the data, thus eliminating the need for FTB to return the file for correction. Verification is especially important to institutions that have their reports prepared by a reporting agent.

Rejected files will be returned to the filing institution with an explanation for the rejection. The institution is to make the appropriate corrections and resubmit the file as soon as possible.

In the first year of its bank match operation, the Massachusetts Department of Revenue experienced the following problems:

- **Form 1099 reports submitted in place of Method 1 Data Match reports.**
Although the magnetic media specifications for 1099 and Data Match reporting are similar, a 1099 report cannot be filed in place of a data match report since there are important differences.
- **Non-interest bearing accounts omitted or excluded.**
Although non-interest accounts may be exempt from IRS 1099 reporting, these accounts are not excludable under the laws governing data match reporting.
- **Transmittal report not included with data match tape.**
Missing transmittal reports can slow the processing of data match tapes.
- **Transmitter FEIN omitted on transmittal.**
- **“A” record: the institution or money market fund FEIN is omitted, positions 007—015.**
Only numerals should be entered in these positions. Hyphens and blanks between digits are also common errors and should not be included in these positions.
- **Levy service mailing address is incorrect or omitted, positions 131—210.**
The levy service address may be different from the address entered on the IRS 1099 report or the general street address.
- **“B” Record: account balance is omitted, positions 351—357**

Data Match FIPS Code Directory

The State Inquiry File contains the name, SSN, and other information for matching purposes. Included in this information is the 5-digit Federal Information Processing Standard (FIPS) Code. The first two digits of this code identify the state that requested the match information.

The following list of FIPS Codes and their corresponding state or territory is provided to facilitate the return of the match information.

FIPS Code	State	FIPS Code	State/Territory
01	Alaska	33	New Hampshire
02	Alabama	34	New Jersey
04	Arizona	35	New Mexico
05	Arkansas	36	New York
06	California	37	North Carolina
08	Colorado	38	North Dakota
09	Connecticut	39	Ohio
10	Delaware	40	Oklahoma
11	District of Columbia	41	Oregon
12	Florida	42	Pennsylvania
13	Georgia	44	Rhode Island
15	Hawaii	45	South Carolina
16	Idaho	46	South Dakota
17	Illinois	47	Tennessee
18	Indiana	48	Texas
19	Iowa	49	Utah
20	Kansas	50	Vermont
21	Kentucky	51	Virginia
22	Louisiana	53	Washington
23	Maine	54	West Virginia
24	Maryland	55	Wisconsin
25	Massachusetts	56	Wyoming
26	Michigan	60	American Samoa
27	Minnesota	66	Guam
28	Mississippi	69	Northern Mariana Islands
29	Missouri	70	Palau
30	Montana	72	Puerto Rico
31	Nebraska	74	U.S. Minor Outlying Islands
32	Nevada	78	Virgin Islands